



Pillar 2 – UK registration requirements

KPMG briefing sheet



Groups in scope of the Pillar 2 rules in the UK must register within six months of the end of the first accounting period to begin on or after 31 December 2023. For calendar year taxpayers, this means impacted groups must register by 30 June 2025.

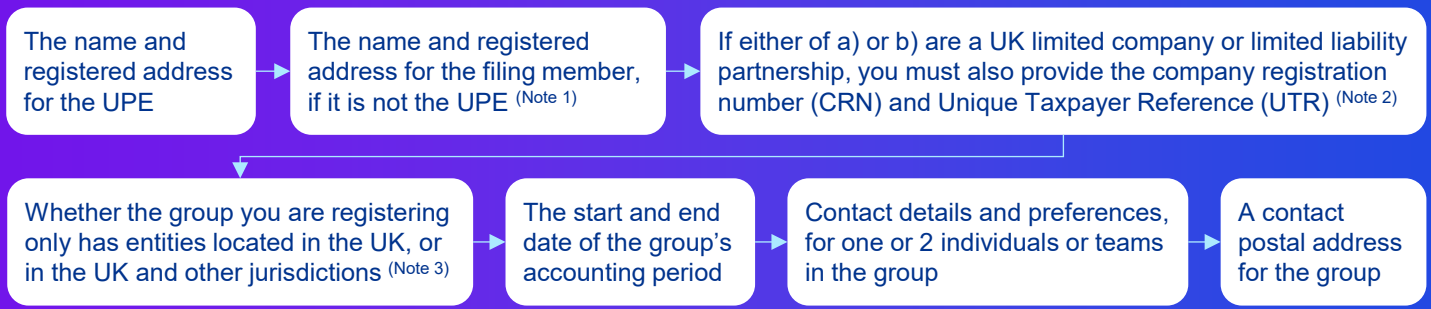
The UK Pillar 2 registration requirements are fairly high level and the registration itself is all managed through the gov.uk website/portal. The link is: [Report Pillar 2 top-up taxes - GOV.UK](#). The registration requires:

- 1** A government gateway login **and** **2** Specific information about the multinational group (see below).

Currently, there isn't any agent (i.e. KPMG or other provider) access available to support with registration, therefore the registration needs to be completed by an authorised individual within the company with the appropriate login credentials for the company.

Further guidance is available in the linked [notice](#) published on the UK government website which may be helpful, alongside the information included within the above link.

Once the user is validated through their government gateway login, they will need to provide the following information. The design is a questionnaire style via the website, rather than a specific form to complete:



How KPMG can help

Although KPMG can't support with the registration itself, we can help guide through the process (including screensharing where required).

It is also required to have a written agreement between the UPE and its nominated filing member, although this does not need to be filed with the UK tax authority (i.e. where a UK entity is not the UPE but is a nominated filer of the GIR / MTT then written agreement needs to be in place, confirming the decision).

We can also assist with the identification of a suitable filing member and the drafting of the written notification that is required where the UPE chooses to nominate another company as the UK filing member.

Note 1) Under UK legislation the UPE is the default filing member (even for non-UK headed groups), but the UPE can self-nominate another entity to take on that role.

Note 2) UTR is the UK Corporation tax number and normally consists of 10 digits

Note 3) If the group only have UK entities they will be registered for the domestic top-up tax (the UK's QDMTT). If the group have entities in the UK and elsewhere, the registration will register them for both multinational top-up tax (GloBE) and domestic top-up tax.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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